TAXATION OUESTION

Discussed at Annual Session of

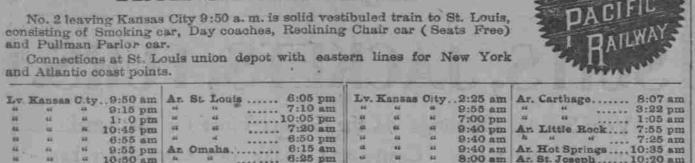
Economic Association.

MISSOURI PACIFIC LINES

FROM KANSAS CITY.

No. 2 leaving Kansas City 9:50 a. m. is solid vestibuled train to St. Louis. consisting of Smoking car, Day coaches, Reclining Chair car (Seats Free)

and Pullman Parlor car. Connections at St. Louis union depot with eastern lines for New York and Atlantic coast points.



F. E. MPPS, Ticket Agent, Topeka, Kan,

H. C. TOWNSEND, G. P. & T. A., St. Louis, Mo.

POPULAR PUBLICATIONS—POPULAR PRICES

10:50 am 4 4 6:25 pm 10:50 am Ar. Lincoln 7:03 pm 9:55 pm " " 6:35 am 2:25 am An Joplin 8:45 am

9:55 am " " 4:00 pm 7:00 pm " " 1:50 am

published on Monday, Wednes-day and Friday, is a complete up to date daily newspaper. YORK

TRIBUNE

TRIBUN three days in the week, with

NORTH TOPEKA.

Items intended for this column should be left with the Kimbali Printing company, 835 Kausas avenue.

Will Wetherholt left Wednesday evening for Texas with the Rock Island sur-

veying party,
Mrs. Jonas Lukens went to Kansas
City Christmas day to visit her sister,
Mrs. William Ryan.

Mrs. Frederick Hes and Miss Hes have

issued invitations for a reception, Sat-urday, January 5, at their home, 1104

Frof. C. W. Myers of Kansas City. Kan., is visiting the family of his uncle. Mr. C. D. Myers and attending the State Teachers' association.

Miss Dora Brown went to Kansas City today where she will be the guest of friends until after New Year's. She will sing this evening for the K. P. A.

Miss Stella Kimball, of Manhattan, is attending the State Teachers' associa-tion, and is the guest of her cousins, the Misses Kimball, of 215 West Gordon

Golden Rule lodge No. 20 A. F. & A. M. will install their newly elected offi-cers this evening at Masonic hall. The installation will be followed by a ban-

Miss Myrtle Seymour, one of the Omaha teachers, is spending her Christ-mas vacation visiting her parents, Mr. and Mrs. T. F. Seymour, of \$15 Van

Mr. Charles Sherer and little son, accompanied by Mr. Sherer's mother, Mrs. Eliza Sherer, have returned to their home in Chapman after a short visit to relatives here.

Mr. and Mrs. Charles Conkle and daughter, Edith, left today for their home in Canon City, Colo., after a visit to Mrs. Conkle's papents, Mr. and Mrs. E. P. Baker, of 1113 Jackson street,

Mr. and Mrs. George W. Maffett and son. Samuel. of Lawrence, are the guests of Mr. and Mrs. J. K. Withers and family, of Quincy street. Mr. Maf-

fett came up to attend the meeting of the horticultural society.

Mrs. Courtney wishes to clear out her entire winter stock of millinery to make room for spring goods, and there-fore will make the prices right to her

fore will make the prices right to her customers. The two stores, 603 South, 905 North Kansas avenue.

Inventory Sale—One week from today we begin taking inventory and we find it easier to count money than to measure or count goods, and will make prices that will move them. Come and see.

COSTLEY & POST.

Mr. Park Kimball entertained informally last evening at his home, 215 West Gordon street, in honor of Mr. Ned Dana, of Manhattan. His guests were Miss Stella Kimball of Manhattan, Miss Jessie Priddy, Miss Jessie Campbell, Miss Fay Groshong, Miss Zella Lukens, Mr. Ralph Campbell, Mr. Rob Curry, and Mr. Ned Dana. The evening was seent in playing progressive games, and

Monroe street.

	-	***************************************	With
	Regular	With Weskly Tri-Weekly	
	Prior	Tribune.	Tribune.
	One Year.	One Year.	One Year.
North American Review, New York City	85.00	85.00	\$5.50
Harper's Magazine, New York City	4.00	4.00	4.50
Harper's Bazar, New York City	4.00	4.00	4.50
Harper's Weekly, New York City	4.00	4.00	4.50
Century Magazine, New York City	4.00	4.00	4.50
St. Nicholus Magazine, New York City	3.00	3.00	3.50
McClure's Magazine, New York City	1.00	1.30	1.95
Frank Leslie's Monthly, New York City	1.00	1.25	1.85
Munsey's Magazine, New York City	1.00	1,35	22.00
Ledger Monthly, New York City	1.00	1.10	1.75
Ledger Monthly, New York City	1.00	1.20	1.75
Pack, New York City	5.00	5.00	5.50
Judge, New York City	5.00	5.00	5.50
Lenie's Weekly, New York City	45.00	4.00	4.59
Review of Reviews, New York City	2.50	20.50	3.15
Seribner's Magazine, New York City	3.00	3.50	3.90
American Agriculturist, New York City	3.00	1.25	1.85
Rural New Yorker, New York City	25,00	1,25	1.75
Cosmopolitan Magazine, Irvington, N. Y	1.00	1,25	1.90
Country Gentleman, Albany, N. Y	2.00	2.00	2.50
Farm Journal, Philadelphia, Penn	.50	1,00	1.50
Lippincott's Magazine, Philadelphia, Penu.		3.00	3.50
Form and Home, Springfield, Mass		9,25	2.80
Name Proposition of District Contract to the State of the	-50	1.00	1.50
New England Homestead, Springfield, Mass.	1.00	1.25	1.85
Good Housekeeping, Springfield, Mass	1.00	1,00	1.65
Farm, Field and Fireside, Chicago, Ill	1.00	1.00	1.65
Orange Judd Farmer, Chicago, Ill	1.00	1.25	1.85
Ohio Farmer, Cleveland, Ohio	450	1.00	1.50
Michigan Farmer, Detroit, Mich	-60	1.00	1.65
Fix were many Eventual In Constant will all the second	1997	1.170	1.65

Those withing to subscribe for more than one of the above publications in connection with The Troume may remit at publishers' regular prices.

Address THE TRIBUNE, New-York City.

REPORT OF THE CONDITION OF THE FIRST NATIONAL BANK

at Topeka, in the State of Kansas, at the close of business, December 13, 1900, RESOURCES. Mrs. George Harris is ill at her home \$578,653 18 924 Van Buren street. Leans and discounts.

Overstrafts, secured and unsecured.

U. S. bonds to secure circulation. 807 85 Mrs. Oscar Beeler is ill at her home 50,000 00 Mr. L. Jones, of Oklahoma, is visiting his son, Mr. Harry Jones.

2,364 78 Mr. and Mrs. Frank Beam, of Elistoth worth, are visiting Topeka friends. 115,000 00 Mr. Frank Crowell of Solomon City 19,346 35 is visiting his uncle, Dr. Samuel Ash-28,296 71 es of other National

banks 1 paper currency.
Tractional paper currenc

7,093 19 50,000 00 88,104 21 915 00 \$605,561 89

\$964,674.58 Total State of Kansas, County of Shawnee, as: I. Wim. Henderson, cashler of the above named bank, do sciennity swear that the above statement is true to the best of my knowledge and beiler. WM, HENDERSON, Cashler.

and bellet. WM, HENDERSON, Cashler.
Subscribed and sworn to before me, this 20th
day of December, 1900.

[SEAL.]

L. W. WILSON,
Notary Fubile.

My commission expires October 1s, 1902.

Correct—Attest: WM. SLRS.
M. SNATTINGER,
C. W. SNYDER,
Directors.

Waiting For Christ's Coming.

Chicago, Dec. 27.-Thirty-six persons from various parts of the United States who allege that by recent signs and events they have been led to believe that the second coming of Christ is at hand, are assembled in convention watch- and Mildred Phillips. ing, worshipping and praying, that they may be in readiness to receive the robes of immortality. They are to remain in session until January 3, by which time a number claim they expect to behold the object of their vigils.

Congressman Sulzer's Father Dead. New York, Dec. 27.-Thomas Sulzer. father of Congressman William Sulzer, of New York, died today at his home in Elizabeth, N. J. He was 68 years old.

Stock Brokers Assign.

Mr. O. N. Capron will move his family here the first of the year from Salina and where they have been living for some time. Mr. Capron at this time will assume charge of the meat department of the Dibble grocery store. New York, Dec. Z.-Currier & Bunker, who did business as stock brokers at 21 Park row, made an assignment today for the benefit of creditors to William H. Bonynge.

Death of T. B. Williams. New York, Dec. 27.-Thomas B. Williams, ex-member of the board of gov-ernors of the stock exchange, born at

Pine Ridge, Miss., is dead.

Governor Is Better. Governor Stanley has partially recovered from his sickness, but Mrs. Statley is now down with the grip. The governor has notified these in charge of the executive office that he will not return to Topeka this week.

Prussian Diet Summoned. Berlin, Dec. 27.—The Prussian diet has and Mr. Ned Dana. The evening was been summoned to meet January 8.

A very pleasant Christmas gathering was held Tuesday at the home of Mr. and Mrs. Robert Smith of Holman's addition. Those present were: Mr. and Mrs. James Smith, Mr. and Mrs. Andrew Smith, Mr. and Mrs. D. W. Fraser, Mr. and Mrs. J. H. Allen, Mr. and Mrs. Robert Smith, Miss Alice Fraser, Miss Ruth Garwood of Auburn, Lucile and Mildred Smith and Master Edwin Fraser. A Christmas tree hung with dolls and other 'oys was greatly enjoyed by the chlier 'oys was greatly enjoyed by the chli-

cr oys was greatly enjoyed by the chlidren.

The members of the sub-sophomore class of the high school held their class party last evening at the home of Miss Permie Curtis, corner of Van Buren and Laurent streets. The house was decorated with the class colors, red and white, while in many places were bunches of holly with the bright scarlet barries. The decorations in the hall consisted almost entirely of the bunting streamers in red and white, the stair rail being wound with them. Hanging from the middle of the archway separating the parlor from the hall was a large bunch of mistletoe, and twined around the chandeliers in the parlor and back parlor was the Christmas holly. In the dining-room, where a two-course lunch was served, the decorations were unusually pretty. From the chandelier to the four corners of the table were streamers of the red and white bunting. On the table on a handsome embroidered centerpiece of scarlet poppies was a pretty glass vase filled with roses. The guests spent the evening broidered centerpiece of scarlet popples was a pretty glass vase filled with roses. The guests spent the evening with games and music. Each guest was asked to draw the picture of some anisal on the blackboard, and a prize was given to the one bearing the greatest resemblance to the animal for which it was intended, while to the poorest a consolation was awarded. Mrs. Curtis and Miss Bertha Smith acted as judges, and decided in favor of Miss Alia Hale's drawing, she having made a very lifelike kangaroo, and was given the prize, like kangaroo, and was given the prize, a sterling silver class pin, while to Mr. Howard Carruth, who had drawn a crab, was given the consolation prize, a highly colored handkerchief on which were pictures of various animals.

AN OLD MURDER

Brought to Prominence by Confession

of the Perpetrators. of the Perpetrators.

Clare, Mich., Dec. 27.—The man whose murder H. Green confessed in Sacramento yesterday was Owen Feeny instead of Bill Feeny. Feeny had been on a spree January 8, 1877, and displayed considerable money. He boarded a train that night for the lumber camp where he was employed and was never seen again alive. Search was begun and a hole was discovered in the lee on a small lake near the lumber camp, but the body could not be found. The following day Feeny's body was found in the lake with throat cut and skull fractured. His the last of the week of Mrs. Wallace
Taggart.

2.500 00

Miss Elizabeth and Miss Gertrude
Sellards, of Lawrence, are visiting the
Misses Mariett, at their home on Jackmoney was missing. This talkies with
Green's confession to the Sacramento
police, as he told them that he and his
brother knocked Feeny in the head and cut his throat. Green is unknown in

Young Rockefeller's Gift.

New York, Dec. 27.—It became known today through a report by the Eaptist church of New York that John D. Rockefeller, ir., son of the president of the Standard Oil company, has subscribed \$250,000 for the founding of an institution of learning for poor hove and institution of learning for poor boys and girls. The school is now in course of erection in Tenth avenue between Forty-seventh and Forty-eighth streets, and will be completed and ready for occupancy by March 1 next.

Apaches on the War Path.

Phoenix, Ariz., Dec. 27.—A message from Chihuahus, capital of the state of Chihuahus, Mexico, states that the Apaches are on the warpath in that state, and that the inhabitants of Grahave organized to meet the The Indians, it is stated, robbing isolated houses and stealing cattle. It is likely they belong to a part of the tribe which escaped from the White River reservation several years

Every Comfort For the Traveler. is afforded by the Legigh Valley rail-road: vestibuled limited trains from Burtalo, also Chicago and the West via Niagara Falis to New York. Dining car Mrs. Phillips returned today to her home in Council Grove after spending Christmas here visiting her daughters,

" 8:00 am Ar. St. Joseph 10:20 am " 1:14 pm " 1:14 pm " 8:00 pm " " 8:25 pm " 5:10 am " " 7:40 am

Detroit, Dec. 27.—"The taxation of quasi public corporation," was the subject discussed at the initial session of the thirteenth annual meeting of the American Economic association in the convention hall of the Hotel Cadillachere today. There were no preliminaries, but as soon as the hour arrived for the session to begin, Richard T. Ely, LL. D., president of the association, announced Dr. Frederick C. Howe, of Cleveland, as the first essayist, and he responded with a very interesting paper. Dr. Howe read as follows:

DR. HOWE'S PAPER.

at the close Miss Campbell and Mr. Curry having made the greatest num-ber of progressions, cut for the prize, a satyr statuette, which was won by Mr.

Dr. Frederick C. Howe, of Cleveland, as the first essayist, and he responded with a very interesting paper. Dr. Howe read as follows:

DR. HOWE'S PAPER.

"The present confusion in the state and local taxation if largely traceable to legal and constitutional reasons. It arises from the sestrictions of the courts and the federal constitution upon the powers of he states to tax transportation companies and those engaged in interstate traffictions. The constitution of the powers of he states to tax transportation companies and those engaged in interstate traffiction. In no branch of the science of finance is there as much confusion and lack of uniformity as in the taxation of corporations of a quasi-public character, such as railroads, telegraphs, telephones, express, gas, water, electric lighting and street railway companies. The laws of our states show no fundamental plan or principle. In some states we find such property taxe under the general property tax; in others under a gross receipts tax, and in others by means of ilcenses. Taxes on receipts from interstate traffic are objectionable owing to the fact that it is a regulation of interstate commerce, and hence invalid. The courts have, however, permitted the taxation of gross receipts, both local and interstate, when it assumed the form of a franchise tax or tax levied upon the privileges of doing business within a gate.

"The recent years the tendency has been back to the taxation of property and away from the taxation of property by an inventory of its roadbed right of way, rolling stock, etc., under later laws the valuation has been made up from the stock and bonds of the company. In some instances this has been called a property tax; in others, franchise tax, as in the case of the Ford tranchise tax is in the fact that it has been approved by the Pennsylvania tax conference in its celebrated report of its fit is the method employed in Connecticut, and, with some modifications, has been adopted in Massachusetts, New Jursey. Chio, Indiana and Illinois, One

Dr. Howe was listened to with close attention.

Prederick N. Judson, of St. Louis, read the second paper on the subject. His paper was in part as follows:

the second paper on the subject, His paper was in part as follows:

MR. JUDSON'S VIEWS.

"Quasi public corporations are assumed in this connection to be those which, though private in ownership, are 'affected with a public use.' as railroads, or enjoy a municipal franchise in the use of the streats or public places.

"This, as all other questions in taxation, is now becoming more practical than academic, and in the general public discontent with the failure and the chaotic condition of our existing system of taxation, there is danger of hasty and ill-considered legislation. The supreme court of the United States in a recent series of decisions reinitive to the taxation by states of interstate railroad systems, has illustrated the developing power of our jurisprudence, reconciling the taxing power of a state with federal regulation of interstate commerce. Thus has been established, first, the rule of entirety, that is, the value of a railroad in a state for taxation means the part within the state of the value of the entire road, which more than the aggregate value of its separate parts; second, as a means of determining this state value, the mileage apportionment rule has been approved; that is, that that cars, such as sleeping cars and refrigerator cars operated in several states may be taxed in one state by taxing the average number of cars habitually used in the state. The first two of these principles have been applied, not only to railroad companies, but to telegraph companies, upon the basis of the same mileage apportionment of the poles and wires in a state to the total mileage; and also to express companies, upon the basis of the same mileage apportionment of the state as compared with the total unleage of rail and waterways operated in the state as compared with the total unleage of rail and waterways. The supreme court has based these principles upon the theory that, fairly carried out by the different states, they will tax a corporation upon the full value of its tangible and intangible property, and

no more.

"Thus, the state may ascertain, through the mileage rule, or any other means, the value in the state of the entire system, or tax its share of the entire gross or not sarnings by the application of this mileage rule of apportionment to the total carnings.

age rule of apportionment to the total earnings.

"In Missouri and many other states railroad property, as other corporate and individual property, it assumed to be assessed at its cash value; that is, at what the assessors say is the cash value. In other states, as now in Michigan, the tax is levied upon the gross earnings, although recently the constitution of that state has been amended so as to authorize a tax upon value, as other property is taxed. The tax upon gross earnings, while easily assertained is opened to the economic objection that it discriminates against companies who have heavy operating expenses with a small margin of profit; and to the practical objection that it is difficult to adjust the rate of taxation upon these earnings so as to produce equality of taxation, as compared with a property tax upon other property. So it is difficult to avoid a seeming inequality.

"Where the tax is upon value, there is an obvious difficulty in fixing the stand-

ard of value. The supreme court of the United States has sustained a rule of valuation of adding the value of the stunded debt to the cash value of the shares. Saving that this that the sites the value by the action of the state enforcing the tax upon value, there is no fixed standard, but the assessment is left to the longment of the assessors, and their finding as a rule is not reviewable by the courts. Assessment of the roadbod by county assessors with the state of t

Following the reading of the papers, there was a lively discussion of the subject matter participated in by Prof. F. R. Seligman, of Columbia university; James B. Dill, New York; Arthur J. Eddy, Chicago; Prof. William R. Ripley, of the Massachusetts institute of technology and others.

OLD FOLKS CHRISTMAS

technology and others.

Mrs. Thorpe Makes Annual Distribution of Food and Clothing.

tion of Food and Clothing.

It was Christmas at Mrs. Thorpe's rooms in the police station again this morning, but it was not the merry, laughing Christmas that it was yesterday when the little ones got their toys and candy. This morning the old people came for their presents which consisted of clothing and canned goods.

There was not so many of the old folks as there were children and they were very quiet. They did not come as early as the little ones but they seemed just as anxious to get their presents. They waited patiently until their arms were filled with clothing, hardly saying a word unless Mrs. Thorpe spoke to them. After they had been waited upon they would shuffle out muttering a "thank you."

The room back of the matron's office was almost filled with clothing and a great deal of it was in good repair. There was allot of new woolen socks and stockings which were valued highly by the old people. About 75 called at the rooms this morning and they were all walled upon by Mrs. Thorpe personally The great majority of the callers were

WANTED—Experienced girl for general kitchen work. 204 West 6th st.

WANTED—White girl for housework. 204 West of the state in a comfortable home on a farm with several thousand dollars improvements wishes a housekeeper, and would like to correspond with a suitable person them. After they had been waited upon they would shuffle out muttering a "thank you."

WANTED—Male Reperienced girl for general kitchen work. 204 West 6th st.

WANTED—White girl for housework. 204 West of st.

WANTED—White girl for housework. 204 West of the st.

WANTED—White sit housework then work. 204 West of the st.

WANTED—Maldle aged Swede man living in a comfortable home on a farm with several thousand dollars improvements wishes a housekeeper, and would like to correspond with a suitable person. C. W. care Journal.

WANTED—Male leave the city the 2d of January she should answer at once. Address C. W. care Journal.

WANTED—Male leave the city the 2d of January she should answer at once. Address C. W.

walled upon by Mrs. Thorpe personally
The great majority of the callers were
women. Occasionally an old man would
climb up the steps, but there were only
eleven men who called.

EX-CONVICT IN TROUBLE.

J. M. Frost Bound Over to District Court in Fort Scott.

J. M. Frost, who was sent to the pen-itentiary from this city several years ago, is in trouble in Fort Scott. He has been bound over to the district court in

been bound over to the district court in Bourbon county.

Frost's record here was a bad one. He was a horse trader and an axie trimmer and lived with his wife on East Sixth avenue. Both Frost and his wife were regarded with suspicion by the police and he was finally sent to the penlientiary for hitting a man in the head and robbing him. Frost's wife lured the man to their home and it was there that he was assaulted by Frost. His sentence was for ten years but he was pardoned by Governor Morrill after serving two years.

MOREHOUSE TALKS.

Republican Senator Believes Legislative Session Will Be Long.

George P. Morehouse, of Council Grove is in the city today on his way home from Missouri. He is the new Republican senator for Morris. Chase and Marion counties. Mr. Morehouse said:

"I believe one of the principal results which will be accomplished will be a thorough revision of the assessment and taxetion laws of the state, so as to bring about and valuation of property at something like its real value. I look for the restoration of the state railroad commission, though probably positions on the board will be made elective instead of appointive. There also will be a charge made in the election law so as to prevent the placing of any candidate's name on the official ticket more than once. Such a law is now in force in Illinoin and in Ohio. This will effectively do away with fusion.

"I don't take any stock in the talk about adjourning after the election of sensitor."

"I don't take any stock in the talk about adjourning after the election of senator. Members of Kansas legislatures don't believe in adjourning early. There is considerable legislation to be accomplished and we will take our time and consider it all carefully."

Serious Dock Fire.

London, Dec. 27.—One of the most serious fires which has occurred in the east end of London during the last ten years broke out today at the East India docks. Five immense sheds filled with goods, including a thousand bales of hemp and quantities of jute, were consumed. The shipping in the neighborhood and other warehouses were only saved by the great exertions of the firemen.

Mr. Sessions Appointed. Charles H. Sessions, correspondent of the Kansas City Journal, will be pri-vate secretary to H. E. Richter, lieu-tenant governor, during the coming ses-sion of the senate.

AND MISCELLANEOUS ADS.

SITUATION WANTED.

WANTED-Work, by a middle aged wo-man; able to assume place of trust and responsibility; nursing or sewing; would bousekeep for right parties, or hotel. Ad-dress M. E. Collins, general delivery, To-peka, Kan.

WANTED-Working housekeeper for board and rooming house. Call after to o'clock, evenings, at 526 Madison at.

WANTED-FEMALE HELP

WANTED-Good girl for general house work at 515 Topeka ave. WANTED-Competent girl, white, for general housework; two in family good wages to right person. 315 Topeka ave.

WANTED-A dining room girl at 119 West

WANTED-Experienced girl for general housework, family of two; no washing 422 Tyler st.

WANTED-Faithful persons to travel; sainry \$700 and exences; absolutely no canvassing; enclose self-addressed stamp-ed envelope. Colonial Co., Chicago.

WANTED-MISCELLANEOUS.

WANTED-To trade lady's bicycle for roller top desk. Address Desk care Journal.

WANTED-A few more horses to winter box stalls; best attention. O. P. Upde-graff, 317 West Sixth st. WANTED-Man and wife to rent modern light housekeeping rooms, at 421 Quincy street.

WANTED-Street showcase. 817 Kansas

WANTED 500 sets harness, buggles, wag-ons, surries, carts, etc. Newell, 222 Kan-sas avs.

FOR RENT-HOUSES

FOR RENT-Furnished house of ten rooms for few months; all modern imevements; completely furnished; two ocks from State house, Apply P O. Box

FOR RENT-5 room cottage, water in kitchen. 418 Locust st. Apply at 1114 FOR RENT-9 room residence, barn and 3 acres. 1400 West Tenth.

FOR RENT-Strictly modern cottage with every con-venience, at corner Sixth and Lincoln. TOPERA REALTY CO., 58 Kgn. Ave. H. MACFERRAN, Mgr.

FOR RENT-ROOMS.

FOR RENT-Furnished room, modern, board. 503 Madison st. FOR RENT-4 unfornished rooms, electric light, bath and closet. 713 Topeka ave. FOR RENT-3 furnished rooms, first floor. 227 Van Buren. FOR RENT-Reoms with board. 613 To-

FOR RENT-4 unfurnished rooms, down-stairs, \$8. 518 West 7th st. FOR RENT-Furnished room at 614 Jack-son st. Inquire at 119 West 6th st. FOR RENT-Furnished front room at 711 Madison at.

FOR RENT-Furnished or unfurnished rooms. Inquire 1104 Monroe st. FOR RENT-Two turnished rooms for housekeeping, first floor. 711 Quincy. FOR RENT-Furnished or unfurnished rooms. Inquire at 225 West Laurent st., North Topeka.

FOR RENT-Newly furnished single room, light housekeeping. 607 Topoka av. FOR RENT-Pleasant unfurnished rooms, downstairs. 46 Topeka ave. FOR RENT-Furnished room with bath. 721 Quincy.

FOR RENT-Rooms for light housekeep-ing, gas, bath and furnace heat. 621 Quincy st.

FOR SALE-MISCELLANGOUS. FOR BALS-Polding bed and pair por-tieres. 518 West 7th at. FOR SALE-Good eight, candy, notion shop and fixtures, well located; cause for seiling, ill health. Call corner Fourth and Adams.

FOR SALE-Priniture and fixtures of a boarding and rooming house, cheap. Address H. B., care Journal. FOR SALE-Fine oak upright plane, a bargain. Geo. D. Butts, all M. sih st.

FOR SALE-Jersey cow; he frush is a week; and I sown, shoain. Call at noon, no North Jefferson. FOR SALE-Household goods, cheep, at illi Jackson st.

FOR SALE Small restaurant, doing best business in Topeka for capital invested. Address "C. C. C.," care State Journal.

MISCELLANEOUS.

IF YOU WANT a good Christmas din-ner onl at Mrs. Littiphann's notel. Best meal for the money. 515 East Pourth st.

LOST AND FOUND.

LOST A black fur collarette, between 7th and 8th or Polk and Tyler. Flease return to A. Bunerius, 716 Polk st., and receive reward. FOUND-A cow. Call at 214 Jackson

MERCHANTS TRANSPER & STORAGE Co., packs, ships and mores household goods. Tel. 186. Clarence Skinner, 188 at 6th st.

CLAIRVOYANT.

SPIRIT WORLD-Those wishing to hear from loved ones and receive other valu-able information, past, present and fu-ture, business ventures, etc., will call on Mrs. Janette Fuller, 210 East Fifth at.

FOR SALE-REAL ESTATE

FOR SALE-New completely modern redkitchen, attic, hot and color, semmer kitchen, attic, hot and cold water, but water heating plant, gas, electric lights, grate, cistern; good location, inquire W. H. Thompson, court bause, or 124 Polk st., Topeka, Kan.

FOR SALE-Houses, on monthly payments. P. J. Brown, 17 Columbian Bidg.

WATCHMAKER.

WATCHES cleaned, Tec clocks, Sec; main-springs. The crystals, 10c. Cash hald for old gold or silver, All work guaranteed, Old lewelry exchanged for new. It hard up, see Uncle Sam, 513 Kansas avenue. ATTORNEYS-AT-LAW.

D. HUMPHREYS, Lawyer. Room & SPECIALISTS.

DR. C. H. GUIBOR. Diseases of the Nona Throat and Lungs. 705 Kansas avenue. STOCK WINTEBED.

WANTED Horses to winter. H. W. Me Afec, 615 Kansas. Farm 'phone 55-3 rings

FLORISTS.

MRS. J. R. HAGUE, Florist, successor to R. J. Groves, 517 Kazasas ave. *Phone 622. CUT FLOWERS and floral designs at Hayes', 107 West Eighth at 'Phone 888.

BICYCLES.

TOPERA CYCLE CO. 112 West 8th st-Tel. 706. Bicycles and sundries; bicycles and tandems for rent; repairing of all kinds.

U. S. CYCLE CO., 118 E. 8th st. National and Union bicycles. Sundries, repairs.

PHYSICIANS AND SURGEONS. L A HYDER, M. D OFFICE ha residence corner Gordon st. and Central ava. North Topeks. Phone 21s. Uses the Brinkerhoff system of rects treatment, a successful and painless treatment for piles, fistula, fissure, ulceration.

IDA C. BARNES, M. D.,

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TO WHOM IT MAY CONCERN—My application for a permit in sell intoxicating liquors, according to law, at 124 East Fourth street, in the Second ward of the city of Topeka, is now on file in the street of the probate judge of Ehisward county, Kanssa. The hearing of the same is set for Thursday, at 5 o clock a. m., January 10, 1991.

M. A. FUNCHESSE. TO WHOM IT MAY CONCERN—My application for a permit to sell intoxicating fiquers, according to law, at 404 Kansas avenue, in the Second ward of the city of Topeka, is now on this in the office of the probate ludge of Shawnes county, Kansas. The hearing of the same is set for Monday, at 5 octobe 8. m. December 31st, 1900. J. HENRIETTA

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